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## CHAPTER 20

ASSEMBLY AND TRANSMITTAL OF FINANCIAL REPORTS2001 GENERAL

★ 200101. Purpose. Every DO shall submit financial reports. The reports make up the formal accounting to the United States for all public funds received and spent. They are the basis for the official audit and settlement of accounts by the General Accounting Office. Also, the DO's financial reports provide the data from which DoD maintains its administrative accounting controls. All documents comprising the financial accounts should be shipped through the U.S. Postal Service (USPS) mail system (use of registered or certified mail is not required). However, Directors of servicing DFAS Centers (or DFAS Operating Location (OPLOC)) may direct/authorize specific DOs to use alternate private express or air express carriers to ensure that financial accounts arrive at the Center (or OPLOC) within the required timeframe when the USPS is unable to ensure timely delivery. Regardless of the method of shipment, the financial accounts shall be shipped under a covering DD Form 2666 (Transmittal of Statements and Vouchers). The vouchers section of the DD Form 2666 is designed to accommodate a disbursing office using a single series of voucher numbers for all transactions as well as a disbursing office using a separate series of voucher numbers for each type of transaction. An example of DD Form 2666 is shown as figure 20-1.

200102. Accounting Period. DO financial reports shall be submitted on a calendar month basis (i.e., the first day through the last day of a month) except for months during which accountability begins or ends on other than the first or last day of the month. For a new disbursing office, the accounting period shall begin on the 1st day official business is transacted. When one DO relieves another, the accounting period for the relieved officer shall end on the date of relief and the accounting period for the relieving officer shall normally begin on the date of relief. However, if the relieving officer effects no disbursing transactions on the date of relief, (other than receipt of funds from the officer relieved), the beginning of the accounting period may be shown as the day following the date of relief. For the above exceptions, the first day of the accounting period shall coincide with the date of commencement of disbursing duty notification forwarded as required by Chapter 2 of this volume. For any month during which accountability ends because of deactivation of a disbursing office, the financial reports shall be submitted from the 1st day of the month through the date of deactivation. An accounting period shall never extend beyond the end of a calendar month. Whenever possible, relief or deactivation should be effected on the last day of a month to prevent the necessity for submission of an additional set of financial reports for that month.

200103. Distribution of Transportation Vouchers

A. Government Travel System (GTS). Transportation services purchased with contractor-issued charge cards are not subject to the GSA post-payment audit requirements

of 41 C.F.R. 101-47.807. Passenger ticketing information is furnished directly by the GTS contractor to GSA. Original GTS contractor payment vouchers and supporting documents are submitted to the servicing DFAS Center (or OPLOC) as prescribed in the following sections.

B. Non-GTS Payments for Transportation Services. Payments to contract carrier Scheduled Airlines Ticket Office (SATO) or Commercial Travel Offices (CTO) are subject to the requirements of 41 C.F.R. 101-41.807. Submit one copy of the voucher marked "Original to GSA" in the original voucher package to the servicing DFAS Center (or OPLOC). Also, attach a copy to the DD Form 2666 and include with the voucher package.

C. Original Vouchers for Transportation Furnished by Foreign Carriers within Overseas Areas. Send original transportation vouchers supported by international English-language bills to GSA. Submit one copy of each voucher forwarded to GSA in the original voucher submission to the servicing DFAS Center (or OPLOC). Mark each copy "Original to GSA." Original transportation vouchers other than those supported by international English-language bills are retained for on-site audit by authority of GSA. Submit one copy, of each voucher retained, in the original voucher submission to the servicing DFAS Center (or OPLOC). Mark each copy "Original Retained for Audit."

200104. Use and Distribution of Financial Reports by the DFAS Centers. The applicable DFAS Center (or OPLOC) shall make an administrative examination of the financial reports. Upon completion of the examination, the DFAS Center (or OPLOC) shall distribute and retain the documents as required. Original financial reports (Statement of Accountability (SF 1219) disbursement vouchers, collection vouchers, etc.) must be maintained for the statutory six-year period. These original records will be used as needed for audit and reconciliation purposes. The original records may be retained at the DFAS Center (or OPLOC) or forwarded to the nearest Federal Records Center for retention as appropriate based on storage availability at the DFAS Center (or OPLOC). After the six-year retention period, the original records will be destroyed.

## 2002 SUBMISSION TO DFAS-INDIANAPOLIS CENTER

200201. General. All DOs assigned to activities using DSSNs obtained from the Army shall submit their financial reports to DFAS-Indianapolis Center as prescribed in this section.

### 200202. Daily

A. Integrated Disbursing and Accounting Offices. The DO's disbursing division shall route the original and appropriate number of copies of all collection and disbursement vouchers, together with the DD Form 2657, to the accounting division (accounting and reconciliation branch) for subsequent processing. To avoid the preparation of several additional copies, it is advisable to prepare separate vouchers for each fiscal station when charges and

credits to allotments maintained by other fiscal stations are involved. DOs shall take extra precaution to ensure that all copies prepared for distribution are completely legible.

B. Non-integrated Disbursing and Accounting Offices. The original collection and disbursement vouchers shall be forwarded with the DD Form 2657 to the appropriate accounting office as soon as possible after the close of the business day. The duplicate copy shall be kept by the disbursing office. To avoid the preparation of several additional copies, it is advisable to prepare separate vouchers for each fiscal station when charges and credits to allotments maintained by other fiscal stations are involved. DOs shall take extra precaution to ensure that all copies prepared for distribution are completely legible.

★ 200203. Monthly. The following documents shall be submitted to support the SF 1219: a copy of the SF 1179 for the reporting period; a copy of each FMS Form 5206 reported in Section II, Part A of the SF 1219; the original of each OF 1017-G reported in Section II, Part A of the SF 1219; the memorandum copy of all SFs 215 presented or mailed to the depository during the reporting period and included in the amount reported on line 4.2 in Section I, Part A and in Section II, Part B of the SF 1219; the confirmed copy of all SFs 5515 included in the amount reported on line 4.2 in Section I, Part A and in Section II, Part B of the SF 1219; the original of all collection, disbursement, or adjustment vouchers, including SFs 1098, 1080, and 1081; the original SF 1149 for those DOs who draw checks on LDAs; and, the original and one copy of the schedule of foreign currency holdings, MPC, and U.S. dollars. Note: If the confirmed copy of an SF 215 is received from the depository in the same month in which presented, the confirmed copy shall be used to support the SF 1219. The data on the SF 1219 shall be transmitted to the DFAS-Indianapolis Center not later than three calendar days after the close of the accounting period. The SF 1219 and all supporting documents for an accounting period shall be forwarded to the DFAS-Indianapolis Center within 10 calendar days after the end of the month, or within 10 calendar days after the date a DO is relieved from disbursing duty. It also is mandatory that the SF 1219 and supporting documents be forwarded on the date shown opposite the signature of the submitting DO on the face of the SF 1219. Dates shown in post office cancellation stamps or carriers' receipts for private express or air express shipments shall be considered prima facie evidence of compliance or non-compliance with the shipping requirements. A DO who is delinquent in submitting accounts shall send a letter with the delayed accounts stating the specific reasons for the delay.

★ 200204. Shipment of Accounts. Documents comprising the accounts of disbursing officers shall be shipped under a covering DD Form 2666 (Transmittal of Statements and Vouchers). Shipments should be made through the U. S. Postal Service mail service unless otherwise directed/authorized in accordance with paragraph 200101, above. The use of registered or certified mail for the shipment of financial reports/records is not required. All shipments shall bear outside markings attesting to the number of packages in the shipment. Documents shall be packed in such a manner as to assure arrival in good condition and the size of each package should be limited to that convenient for handling. The outside of each package shall show the first and last voucher number contained therein. Each series of vouchers is to be bundled separately in sequential order, each bundle including all vouchers for the accounting period.

Documents submitted as a part of the financial accounts which are not specifically included in the Forms or Vouchers section of the transmittal shall be listed in the spaces provided in the Forms section. In the Vouchers section, the specific types of vouchers (e.g., Reserve Component payrolls, contract and other commercial payments, civilian payrolls and travel advances) shall be listed under the Type of Transaction column and will be keyed to the voucher number series assigned.

200205. Delayed Submission of Voucher Supporting Documents. In instances when voucher attachments are to be forwarded to the DFAS-Indianapolis Center for association with original vouchers previously submitted, a rubber stamp (or typed legend) shall be affixed to each attachment in the upper right corner of the document and any pertinent data properly shown. The following information shall be shown in the legend: "Attach to Voucher No.\_\_\_\_\_, Account of\_\_\_\_\_, Month of\_\_\_\_\_, DSSN\_\_\_\_\_."

### 2003 SUBMISSION TO DFAS-DENVER CENTER

★ 200301. General. All DOs assigned to activities using DSSNs obtained from the Air Force or the Denver Center shall submit their financial reports to DFAS Denver Center as prescribed in this section. However, DSSNs assigned to a multiservice operating location will submit vouchers as directed by the host DFAS Center.

200302. Daily. Original collection and disbursement vouchers are used to prepare DD Form 2657. Sort the vouchers by appropriation or fund within the following categories for preparing DD Form 2657: receipts (collections and decrease adjustments to general, special, and trust fund receipt accounts); reimbursements (collections and repayments of appropriation reimbursements, and collections of deposit fund accounts, including adjustments which increase or decrease collections); and, net disbursements (disbursements and appropriation refunds). After verification, send the duplicate DD Form 2657 to accounts control. Resort the original vouchers into numerical sequence by functional area. All collection vouchers shall precede disbursement vouchers. Do not intermingle disbursement and collection vouchers. Place the original vouchers in sequence in vaults or safes if space permits. While the vouchers are stored they may be removed to make corrections or add supporting documents. Do not change the accounting classification or amount on any original for-others vouchers if the accountable station copy has been mailed. If a correction is made on a voucher, correct or adjust all voucher copies and all records affected. To ensure this is done, reverify all posting for the date of the voucher. The reverification may be confined to the appropriations involved, however, recheck all transactions for those appropriations in all fund and cash records. Since a lost original voucher could result in a DO loss of funds, access to these vouchers shall be controlled. The DO is responsible for adopting receipt-type controls that will assure no vouchers are lost and that all vouchers are returned in time for shipment to the DFAS-Denver Center or other designated locations. Vouchers shall be prepared in the number of copies needed for distribution prescribed for the type of transaction. At a minimum, prepare two copies of each voucher. A duplicate copy of each voucher shall be returned to the applicable functional area to record and support entries in the appropriate accounting records. The functional area will retain disbursement/collection

voucher copies for the current and one prior fiscal year. Additional copies are furnished to other functional areas when the type of voucher transaction involves those areas.

200303.      Monthly

★            A.      SF 1219, Statement of Accountability. Each DO shall prepare an SF 1219 in an original and two copies for each accounting period. The SF 1219 is submitted as an integral part of the Air Force RCS:HAF-ACF(M)7113 Report. The original and duplicate are forwarded to accounts control for transmission to DFAS-Denver Center. The original SF 1219 and supporting schedules and papers are forwarded to DFAS-Denver Center on the date shown opposite the signature of the DO in the certificate on the face of the SF 1219. Do not hold for shipment on a later date unless the SF 1219 in question is a final report. Reports for DOs relieved before the end of month are submitted at the end of the month with the reports of the successor. Failure to comply with submission requirements causes the DO to be declared delinquent in the submission of accounts. The above submission requirements govern without exception and apply whether the end of the accounting period falls on the last day of the month or before and pertain to all DOs. In addition to the certification date of the SF 1219, the DFAS-Denver Center considers dates shown in post office cancellation stamps and in carrier's receipts for railway express and air express shipments, as prima facie evidence of compliance or non-compliance with the forwarding requirements. Each DO delinquent in rendering accounts shall send a letter with the belated account stating specifically the reasons for the delay in submission.

★            B.      Vouchers Nonconsolidated Defense Accounting Offices (DAOs), Financial Services Offices (FSOs), and National Guard activities shall remove all original vouchers from storage at the end of each month for submission to the DFAS Denver Center. The operating locations shall keep their original vouchers for one year, and at the end of year, remove the vouchers from storage for submission to the Denver Federal Records Center. Before packaging, all activities shall inventory the vouchers to ensure: (1) no vouchers are missing; (2) unused and duplicate voucher numbers are accounted for; (3) agent vouchers are cross-referenced; and (4) vouchers are in numerical sequence by functional area. When the documents are shipped, all collection vouchers shall precede disbursement vouchers. Foreign Military Sales (FMS) vouchers must be segregated from the rest of the vouchers.

★            C.      Shipment of Documents. The original vouchers shall be shipped by U.S. Postal Services mail, unless otherwise directed/authorized in accordance with paragraph 200101, above. The use of registered or certified mail for the shipment of financial reports/records is not required. All documents comprising financial accounts shall be shipped under a covering DD Form 2666. Documents which are not specifically included in the forms or vouchers section of the transmittal shall be listed in the spaces provided in the forms section. In the vouchers section, list the specific type of vouchers (e.g., military pay, civilian pay, vendor pay, travel pay, etc.) by functional area in the type of transaction column. The vouchers sent to the Denver Center should be sent by the sixth workday following the month being reported. The vouchers sent to the Denver Federal Records Center should be sent within the month after the one year the vouchers have been kept at the Operating Location.

D. Delayed Submission of Supporting Documents. This section applies to nonconsolidated DAOs, FSOs, and National Guard Activities only. Mail to the Denver Center any documents (certificates, advice of collections, purchase orders, etc.) which support vouchers or SFs 1219 previously shipped to DFAS Denver. Place a rubber stamp imprint and date forwarded to DFAS Denver on the face of each document and on the face of the retained copy. Prepare a separate cover sheet for each showing the following information: "Attach to voucher no: (voucher number); Month:\_\_\_\_\_; DSSN \_\_\_\_; Date forwarded to DFAS Denver:\_\_\_\_\_." Note: if a document is to support the SF 1219 instead of a voucher, modify voucher number to read "SF 1219."

#### 2004 SUBMISSION TO DFAS-KANSAS CITY CENTER

200401. General. All DOs assigned to activities using DSSNs obtained from the Marine Corps shall submit their financial reports to DFAS-Kansas City Center as prescribed in this section.

200402. Daily. At the end of each business day, the DD Form 2657 is prepared using the collection and disbursement vouchers processed that day. After completion and balancing of DD Form 2657, the financial information is electronically transmitted to DFAS-Kansas City Center. The original vouchers and documents are stored in the vault or safe until the end of the month.

200403. Monthly. The DFAS-Kansas City Center shall receive all financial reports by the close of business on the second working day of each month. Consolidated financial reports for the Marine Corps shall be forwarded to the DFAS-Kansas City Center for incorporation into the Department of the Navy reports. In an effort to accelerate transmission of data to the DFAS-Kansas City Center, the Marine Corps Data Network (MCDN) shall be used for transmitting financial data by bulk transfer. Closeouts shall be conducted on the last business day of the month. This requires close coordination between disbursing, data processing officers, and commanders to ensure the timely transmission of DO financial reports within established timeframes. The distribution of original documents and required copies comprising the financial reports is shown in table 20-1. In addition, deployed DOs shall submit a message report on the first workday following the end of the reporting period to summarize the disbursement and collection transactions for the month. If operation MINIMIZE on message traffic is in effect, the report shall take precedence over MINIMIZE and shall be transmitted as required.

A. Relief of DO. When a change in DOs is effected on other than the last day of a month, the message report shall be submitted as prescribed in the following subparagraphs.

1. The relieved DO shall render the message report no later than the first workday following the date of relief. The report shall include all transactions for which the relieved DO is accountable from the first day of the reporting period through the date of relief.

The report shall also contain a statement identifying the relieving DO and that the relieving DO will submit a further report at the end of the reporting period.

2. The relieving DO shall render the message report on the first workday following the end of the reporting period. The report shall include only the transactions from the date disbursing duty commenced through the end of the reporting period. The report shall contain a statement identifying the DO relieved and that the relieved DO reported partial month transactions that are not included in the instant report.

B. Preparation of Message Report

1. Disbursements and Collections. The message report is entitled "DISBURSEMENTS AND COLLECTIONS" and is the basis for reporting to the Treasury Department the net of disbursements by appropriation and subhead (if any). Transactions shall be reported by category code, appropriation and subhead (if any), and if appropriate, by program element/budget project and/or reimbursement source code, and amount (do not round off). Category codes for this purpose are shown below. The net total of category codes 1 through 4 must equal the total net disbursements reported for line 4.1 of the message and the amount reported on line 4.1 of Section I, Part A, of the hard copy SF 1219.

Code	Category
1	travel vouchers
2	civilian rolls
3	military rolls
4	all other vouchers

C. Report Format. At least three spaces shall separate each column (or sub-column) in the body of the message. The report shall be submitted in a format similar to that shown by figure 20-2.

D. Assembly of Advance Reports. Copies of collection and disbursement vouchers and military payrolls required to be submitted with the advance financial reports shall be filed in separate folders (annotated to indicate contents) by groups, as follows: Army and Air Force disbursement vouchers and military payrolls; Navy appropriations, transaction type codes for stores or plant property; collection vouchers; and, all other types of vouchers.

E. Assembly of Original Documents. DOs shall submit original vouchers and payrolls in numerical sequence by groups as follows: collection vouchers; travel vouchers; civilian payrolls; military payrolls; and, all other vouchers.

F. Packaging. Place copies of documents and vouchers in separate folders from the originals when packaging the original and advance returns. The SF 1219 and supporting schedules and reports shall be attached securely and placed in separate folders from



the vouchers, payrolls, and pay receipts. Individual cash receipts shall not be fastened to payrolls but shall be placed in envelopes which shall be annotated to reflect the contents with appropriate identifying information. Each folder shall be briefed to show a descriptive notation as to the type of vouchers, the name and rate/rank of the DO, DSSN, and the accounting period.

★ G. Mailing. Mail advance reports by the second workday of the month following the end of the accounting period. Mail the original reports as soon as possible, but no later than the fifth workday of the month following the accounting period. All documents comprising the financial accounts shall be shipped under a covering DD Form 2666. They should be shipped through the U.S. Postal Service mail system unless otherwise directed/authorized in accordance with paragraph 200101, above. The use of registered or certified mail for the shipment of financial reports/records is not required. Documents submitted as a part of the financial accounts which are not specifically included in the Forms or Vouchers section of the transmittal (e.g., schedule of deposit activity, foreign currency report, civilian payroll certification sheets, payrolls, etc.) shall be listed in the spaces provided in the Forms section. In the Vouchers section, list the inclusive disbursement and collection vouchers numbers.

200404. Transmittal of Subsequent Information and Outstanding Vouchers. Vouchers or explanation in voucher form required to complete an account, which were not available when original reports were forwarded, shall be forwarded as soon as possible. Each voucher or explanation shall be forwarded with a cover sheet containing a brief description of the document or explanation. The voucher number; date; DO's name; DSSN; and, accounting period to which it pertains shall be identified on each document or explanation forwarded.

#### 2005 SUBMISSION TO DFAS-CLEVELAND CENTER THROUGH A DESIGNATED DFAS OPERATING LOCATION

★ 200501. General. DOs assigned to activities using DSSNs obtained from the Navy shall submit their financial reports directly to DFAS-Cleveland Center or through a designated operating location (OPLOC) as prescribed in the following paragraphs.

★ 200502. Submission of Vouchers on a Daily Basis. Non-tactical DOs in the continental United States and in Hawaii shall submit financial reports daily to the Central Reporting Office, DFAS-Cleveland Center, through the Defense Financial Reporting and Reconciliation System (DFFRS).

200503. Reports Rendered Daily. The DD Form 2657 shall be prepared in duplicate as prescribed in Chapter 19 of this volume as a summary of all daily transactions and a report of balances at the end of each business day. The original shall be certified by the DO. The DD Form 2657 and original vouchers with supporting documents (public vouchers, military and civilian payrolls, collection vouchers, etc.) shall be delivered to the OPLOC by hand or placed in the mail not later than the first working day following the date on which the transactions occurred. The DD Form 2657 and supporting documents shall not be accumulated for several

days for forwarding at one time. However, it is not necessary to prepare DD Form 2657 for days on which there are no transactions. On the first DD Form 2657 prepared following the day(s) on which no transactions occurred, the notation "No business on (dates)" shall be indicated at the top of the form. On the last business day of an accounting period, a complete DD Form 2657 shall be prepared and submitted. The last DD Form 2657 for the month shall be marked "FINAL DD Form 2657 FOR MONTH OF (insert month)." Table 20-2 is provided to show the daily distribution and transmittal of documents to the OPLOC. Each daily DD Form 2657 and all supporting documents shall be shipped under a covering DD Form 2666. Documents submitted as a part of the daily financial reports which are not specifically included in the Forms or Vouchers section of the transmittal (e.g., the DD Form 2657, payroll numbers, payroll certification sheets, etc.) shall be listed in the spaces provided in the Forms section. In the Vouchers section, list the inclusive disbursement and collection vouchers numbers.

200504. Reports Rendered Monthly. All DOs shall forward monthly financial reports on the first workday following the close of the accounting period. Reports which have been completed on the first workday after the close of the accounting period shall not be considered late or delinquent if a delay is caused by the lack or inadequacy of postal or shipping facilities. If the reports are not completed on the first workday after the close of the period, a written explanation of the delay shall be furnished with the reports.

A. By DOs Required to Submit Daily Reports. All reports and supporting documents required to be rendered monthly as indicated in table 20-2 shall be delivered by hand or placed in the mail not later than the first working day following the close of the accounting period. If the end of the month reports are mailed, they shall be mailed so as to be postmarked not later than the first working day of the succeeding month rather than merely placed in station mail channels by that date. If the DO encounters any delay in transmitting month-end reports, the DO shall telephone the OPLOCs to advise of the delay. Arrangements should then be made to ensure inclusion of the DO's transactions in the OPLOC's reports. All documents comprising the month-end reports shall be shipped under a covering DD Form 2666. Documents which are not specifically included in the Forms or Vouchers section of the transmittal (e.g., the DD Form 2657 for the last business day of the month, payroll numbers, schedule of deposit activity, foreign currency report, civilian payroll certification sheets, etc.) will be listed in the spaces provided in the Forms section. In the Vouchers section, list the disbursement and collection voucher numbers.

1. SF 1219, Statement of Accountability. Except as provided herein, the DO shall prepare and certify the SF 1219 in the manner prescribed in Chapter 19 of this volume. The SF 1219 shall be prepared in triplicate. The words "For inclusion in the consolidated account of (insert name of OPLOC and OPLOC DSSN)" shall be inserted in the upper right corner. The original and one copy shall be forwarded to the OPLOC and one copy shall be retained by the DO.

2. Check Issue Reports. The check issue reports of DOs shall be submitted as prescribed in Chapter 9 of this volume based on the type of submission capabilities

available to the DO (level 8 magnetic tape directly to the Treasury Department; diskette to the OPLOC for conversion to tape; or, paper to the OPLOC for conversion to tape).

3. Navy Working Capital Fund Summary Schedules. DOs at industrial-commercial activities shall prepare a summary schedule of disbursements and a summary schedule of collections for the Navy Working Capital Fund account of the activity. The summary schedules shall be prepared on letterhead. In preparing the summary schedules, only the beginning and ending Navy Working Capital Fund voucher or collection document numbers and total amount shall be shown. Listing of individual vouchers and names of payees and remitters is not required. The summary schedule of collections shall include all collection documents covering credits to the Navy Working Capital Fund account of the activity including SFs 1096 and 1098. A recapitulation shall be made on the summary schedule of collections to show amounts received by voucher deductions, canceled checks, and other collections. The original and one copy of each consolidated schedule shall be forwarded to the OPLOC with the SF 1219 and disbursement and collection vouchers.

B. By DOs Assigned to Naval Vessels and Tactical Units

1. General. All DOs assigned to Naval vessels and tactical units shall submit financial reports on a monthly basis to the DFAS OPLOCs at Norfolk, VA or San Diego, CA (based on home port of the vessel or unit). The distribution and packaging of required documents comprising the monthly financial reports of DOs (except those DOs required to submit financial reports on a daily basis) are shown in table 20-3. All documents comprising the financial accounts shall be shipped under a covering DD Form 2666. Documents submitted which are not specifically included in the Forms or Vouchers section of the transmittal (e.g., schedule of deposit activity, foreign currency report, civilian payroll certification sheets, and payroll numbers) will be listed in the spaces provided in the Forms section. In the Vouchers section, list the disbursement and collection voucher numbers.

2. Assembly

a. General. Separate and package the documents as prescribed in the distribution directions shown in table 20-3. In preparing the reports for forwarding, documents shall be grouped, unfolded and flat, and arranged in packages as indicated below. Each package shall be numbered serially and appropriately labeled as to contents. Packaging material may be any of the following or their equivalent, dependent on the number of documents to be included in each package: heavy envelopes; folders (envelopes or wallet type); or cardboard backings with the package tied together with cord or tape.

b. Original Documents (Package No. 1). This package shall contain the original and 1 copy of the SF 1219 and supporting documents (pay receipts shall be packaged separately). The SF 1219 and supporting documents shall be grouped in the following sequence: SF 1219; SFs 215 and 5515; collection vouchers; Navy payrolls and money lists; Marine Corps payrolls and money lists; disbursement vouchers; SF 1179; foreign currency

certificates (see Chapter 13 of this volume); civilian payroll certification sheets; and, civilian labor roll summary. All collection and disbursement vouchers shall be grouped by each type with separate adding machine tapes. Within each group, the vouchers shall be arranged in numerical sequence by voucher number. Tapes for collections and disbursements shall be prepared and the totals shall be verified with the SF 1219 to ensure the completeness of the package. The tapes shall be marked and attached to the original SF 1219.

c. Copies (Package No. 2). A separate package shall be used for copies of documents as shown in table 20-3.

d. Civilian Pay Receipt Packages. Pay receipts shall be arranged in order of their appearance on the civilian payroll, and shall be packed in a separate package appropriately identified for each civilian payroll.

3. Packing. The DO financial reports shall be packed in a manner consistent with their bulk and the conditions under which shipment is made. When practicable, the reports shall be forwarded in one parcel or box. Heavy cardboard boxes provide ample protection and shall be used except when the additional protection of wooden boxes may be required on shipments from overseas or if rough handling of the boxes in transit may be expected. If reports are forwarded in several boxes, each shall be assigned a number and marked to indicate the number of boxes shipped and the number of the box, such as "No. 1 of 3." Each parcel or box shall be marked in the upper left corner with the name of the DO, DSSN, station, and department concerned. Under this information shall be shown "Financial reports for (insert month and year)."

4. Shipment. When not in excess of weight and size limitations imposed by the U.S. Postal Service, reports may be forwarded by mail. DOs submitting reports to an OPLOC shall forward reports by this method unless it has been proven unreliable or unduly slow in the past. In the upper left corner, under the return address, all mailing covers shall bear the printed statement "Official Business." To avoid customs inspection delays, reports from overseas and deployed DOs shall have the following information prominently displayed on the outer wrapper of the reports: "Government Financial Reports Due in (insert city, state) by (insert date). Please Expedite." The use of registered or certified mail for the transmittal of financial reports is not required. When the U.S. Postal Service cannot be employed, due to size or weight limitations imposed, other transportation media may be employed as prescribed in the Naval Supply Systems Command Manual.

5. Submission of Financial Reports to the Navy Supply Corps School. Annually, DOs assigned to Naval vessels shall submit a copy of the SF 1219 and SF 1179 prepared to cover the accounting period ending 30 September to the Navy Supply Corps School (424), Athens, GA 30601.

200505. Transmittal of Subsequent Information and Outstanding Vouchers. Vouchers or explanation in voucher form required to complete an account, which were not

available when original reports were forwarded, shall be forwarded as soon as possible. Each voucher or explanation shall be forwarded with a cover sheet containing a brief description of the document or explanation. The voucher number, date, DO's name, DSSN, and accounting period to which it pertains shall be identified on each document or explanation forwarded.

200506. Special Accountability Reports

A. General. All DOs assigned to Naval vessels, tactical units, and, overseas non-tactical disbursing offices who submit financial reports to the DFAS-Cleveland Center through OPLOCs Norfolk or San Diego shall submit a message report SF 1219 and schedule of disbursements and collections as prescribed herein. Negative reports are required. The message report shall be submitted on the first workday following the end of the reporting period. If operation MINIMIZE on message traffic is in effect, the report shall take precedence over MINIMIZE and shall be transmitted as required.

B. Relief of DO. When a change in DOs is effected on other than the last day of a month, the message report shall be submitted as prescribed in the following subparagraphs.

1. The relieved DO shall render the message report no later than the first workday following the date of relief. The report shall include all transactions for which the relieved DO is accountable from the first day of the reporting period through the date of relief. The report shall also contain a statement identifying the relieving DO and that the relieving DO will submit a further report at the end of the reporting period.

2. The relieving DO shall render the message report on the first workday following the end of the reporting period. The report shall include only the accountability assumed from the relieved DO and the transactions from the date disbursing duty commenced through the end of the reporting period. The report shall contain a statement identifying the DO relieved and that the relieved DO reported partial month transactions that are not included in the instant report.

C. DO Temporarily Ceases to Transact Business. Under certain circumstances such as overhaul or emergency repairs, DOs assigned to Naval vessels may be required to discontinue temporarily the processing of disbursement and collection transactions. Generally, the DO shall make arrangements for a nearby non-tactical DO to process these transactions (including payrolls) during the overhaul or repair period. This action does not close the DSSN and the DO shall continue to prepare and submit all required reports including the message report. When a DO temporarily ceases to transact business, but does not close the disbursing account, the message report shall be submitted as prescribed in the following subparagraphs.

1. Immediately upon transfer of disbursement and collection transaction responsibility to a non-tactical DO, the transferring DO shall submit the disbursements and collections portion of the message to report all disbursement and collection

transactions performed from the first day of the reporting period through the date of transfer. The report shall identify the period for which the report is made. The report shall also identify the DSSN of the disbursing office to which the work is transferred and include an estimate as to when processing of disbursement and collection transactions is anticipated to resume.

2. On the first workday following the end of the reporting period during which the responsibility for disbursement and collection transactions is transferred, the DO shall prepare the Statement of Accountability portion of the report in the usual manner. The disbursements and collections portion of the report shall be negative and shall contain a statement referencing the message report submitted in compliance with the preceding subparagraph.

3. For each succeeding month until disbursing operations are resumed, the DO shall continue to submit the message report. The Statement of Accountability portion shall report the DO's accountability to the Treasury Department and the disbursement and collection portion shall be negative.

4. Immediately upon resuming disbursing operations, the DO shall notify the appropriate OPLOC by message of the date operations are resumed and the DSSN of the disbursing office from which the responsibility was retrieved (if different from the initial DSSN to which transferred).

5. Non-tactical DOs who receive or transfer disbursement and collection transaction responsibility as described in the preceding subparagraphs shall immediately notify the appropriate OPLOC by message of the date and DSSN of the disbursing office from or to which the responsibility is received or transferred.

**D. Preparation of Message Report SF 1219**

1. Statement of Accountability. The portion of the message entitled "STATEMENT OF ACCOUNTABILITY" reports the DO's accountability for the month. After DD Form 173/2 (Joint Message Form) is typed and again immediately after the message has been transmitted, the DO shall review and balance the report to ensure there are no errors and that it agrees with the hard copy SF 1219. Normally the message report is used by the OPLOC as the basis for subsequent reporting to the Treasury Department, therefore once a properly balanced message report has been transmitted, no subsequent changes to the message report are permissible unless specifically authorized by the appropriate OPLOC. The original SF 1219 submitted for the reporting period shall agree with the message report transmitted. If any change (another deposit, disbursement, or collection voucher, etc.) is discovered after a balanced message report has been transmitted, DOs shall not include those changes in the original SF 1219, but shall report them in the next month's financial report. Any lines with zero dollar values shall be omitted. Do not round off any figures.

a. Transactions During Period Affecting Accountability.

Normally, only lines 1.00, 2.1, 4.1, 4.2, and 5.00 (including ending foreign currency balances, if any) from Section I, Part A of the hard copy SF 1219 will be reported. However, lines 2.37 and 4.37 of the hard copy SF 1219 shall be included in the report in all cases where DOs at non-tactical overseas disbursing offices are authorized to use lines 2.37 and 4.37 on the original SF 1219.

b. Analysis of Incumbent Officer's Accountability.

From Section I, Part B of the hard copy SF 1219, report each line number used (including foreign currencies held, if any).

c. Analysis of Predecessor Officer's Accountability.

From the hard copy SF 1219, Section I, Part C, DOs at non-tactical overseas disbursing offices shall report each line number used. DOs assigned to tactical units and Naval vessels shall report only line 11.0 from this section of the SF 1219.

d. Checks Issued and Adjustments for Prior Periods.

From the hard copy SF 1219, Section II, Part A, report detailed data by column number. Adjustment month and year of issue shall be shown as YYMMDD (e.g., issue of May 1993 shall be shown as 930500). Minus amounts of adjustments shall be shown in parentheses (e.g., minus adjustment of \$2.00 shall be shown as (2.00)). The total reported for Column (5) shall equal the amount reported for line 2.1 of the message and the amount reported on line 2.1 of Section I, Part A of the hard copy SF 1219.

e. Deposits Presented or Mailed to Bank.

The message portion of Section II, Part B shall be in columnar form with headings for: deposit ticket or debit voucher (DT/DV); document number (NUMBER); date presented or mailed to bank (DATE PRESENTED/MAILED TO BANK); and, amount (AMOUNT). SFs 215 and SFs 5515 shall be listed without regard to prior month or current month. Each SF 215 shall be listed by identity (DT), document number (block 1 of SF 215), date presented or mailed (block 2 of SF 215), and amount (block 4 of SF 215). Each SF 5515 shall be listed by identity (DV), document number (block 1 of SF 5515), document date (block 2 of SF 5515), and amount (block 4 of SF 5515). Dates shall be shown as YYMMDD (e.g., a deposit presented on January 18, 1993, shall be shown as 930118). Debit amounts shall be shown in parentheses (e.g., a debit voucher for \$250.00 shall be shown as (250.00)). The total of all deposits presented or mailed, minus all debit vouchers shall equal the amount reported for line 4.2 of the message and the amount reported on line 4.2 of Section I, Part A, of the hard copy SF 1219.

2. Disbursements and Collections.

The message report portion entitled "DISBURSEMENTS AND COLLECTIONS" is the basis for reporting to the Treasury Department the net of disbursements by appropriation and subhead (if any). Transactions shall be reported by category code, appropriation and subhead (if any), and if appropriate, by program element/budget project and/or reimbursement source code, and amount. (Note: Do not round off). Category codes for this purpose are shown below. The total of category codes 1, 4, and 6

minus the total of codes 7 and 8 shall equal the total net disbursements reported for line 4.1 of the message and the amount reported on line 4.1 of Section I, Part A, of the hard copy SF 1219.

Code	Category
1	public vouchers
4	military payrolls
6	civilian payrolls (list UIC number on reference line of message report
7	collections not covered under code 8
8	collections from ship's stores deployed in foreign waters (applicable to Naval vessels that have visited or will visit at a foreign port during a tour).

E. Report Format. At least three spaces shall separate each column (or sub-column) in the body of the message. The report shall be submitted in the format shown by figure 20-2.



Document or Voucher	Original Reports	Advance Reports	Retain
SF 1219	Original	1 copy	1 copy
SF 215	Confirmed copy	None	1 copy
SF 1184	None	Copy D	1 copy
SF 5515	None	Confirmed copy	1 copy
Schedule of Deposit Activity	Original	1 copy	1 copy
SF 1179	1 copy	1 copy	1 copy
Schedule of Collections	Original	None	1 copy
Collection Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
Coast Guard	Original	1 copy	1 copy
DoD	Original	1 copy	1 copy
Marine Corps	Original	1 copy for: 17X6001; 20X6133; 24X8135; 97X4930.NC2; 97X4930.NA1G; 97X4930.NA3J; 97X4930.NH3A; 17X4913	1 copy
Navy	Original	None	1 copy
Schedule of Disbursements	Original	None	1 copy
Certification of Revaluation of Foreign Currency	Original	1 copy	1 copy
Military Pay Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
Navy	Original	None	1 copy
Marine Corps	Original	None	1 copy
Coast Guard	Original	1 copy	1 copy
Military Payroll Money List (Army, Navy, Air Force, Marine Corps, Coast Guard)	Original	None	1 copy
Disbursement Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
DoD	Original	1 copy	1 copy
Marine Corps	Original	1 copy (M account)	1 copy
Navy	Original	1 copy (M1804)	1 copy
Coast Guard	Original	1 copy	1 copy
Civilian Payroll Certification Sheet	Original	None	1 copy
Civilian Labor Roll/Material Charges and Credits	Original	None	1 copy

Table 20-1. Distribution of Documents (Marine Corps)

Document or Voucher	Number Prepared or Received	Daily to CDO	First of Month to CDO	Retain
DD Form 1149	4 copies	3 copies	Original + 1	1 copy
Labor Roll/Material Charges and Credits	Original + 2			1 copy
Navy Bill (for collections)	4 copies	3 copies		1 copy
DD Form 2657	Original + 1	Original		1 copy
Payroll for Personal Services	Original + 1	1 copy		Original
DD Form 397	Original + copies required by Vol. 7 of this Regulation	Original + copies as required by CDO; 1 copy to payee		1 copy
Military Pay Voucher	As required by Vol. 7 of this Regulation	As required by COD and Military Pay Center		1 copy
Military Payroll Money List	As required by Vol. 7 of this Regulation	As required by COD and Military Pay Center		1 copy
SF 215	Original + 4		Memorandum and/or confirmed copies	Agency copy
SF 5515	2		Confirmed copy	Memorandum copy
Schedule of Deposit Activity	Original + 2		Original + 1	1 copy
Summary Schedule of NIF Charges	Original + 2		Original + 1	1 copy
Disbursement Vouchers	Original + 2		Original + 1	1 copy
Civilian Rolls				
SF 1034	Original + 4	Original + 2 1 copy to payee		1 copy
SF 1164	Original + 4	Original + 2 1 copy to payee		1 copy
DD Form 1131 (or other collection vouchers)				
Navy appropriations	Original + 4	Original + 3		1 copy
Army and Air Force appropriations	Original + 4 or more	Original + 2 or more		1 copy
SF 1080				
Disbursements	Original + 4	Original + 2 1 copy to payee		1 copy
Collections	4 copies	3 copies		1 copy
SF 1098	Original + 4	Original + 3		1 copy
SF 1075	Original			Original

Table 20-2. Distribution of Documents for Navy DOs Reporting Daily

Document or Voucher	Number Prepared or Received	Daily to CDO	First of Month to CDO	Retain
SF 1096	Original + 5	Original + 4		1 copy
DD Form 592	Original + 3	Original + 2		1 copy
SF 2812 and supporting SF 2812A	3 copies	2 copies		1 copy
SF 1219	Original + 2		Original + 1	1 copy
SF 1179	Original + 2		Original to Treasury 1 copy to CDO	1 copy
Record of Checks Issued	Original + 1		Original to Treasury	1 copy
IRS Form 941	Original + 1		Original to IRS quarterly	1 copy
Report of Collections Crediting Army or Air Force Appropriations	Original + 3	Original + 2		1 copy
Report of Status of Suspense Account	Original + 2		Original + 1	1 copy
DD Form 1351 series	Original + 4	Original + 2 1 to payee		1 copy
Rations and Sales Report	4 copies	3 copies		1 copy
Active Duty for Training Pay Voucher			As required by Vol. 7 of this Regulation	1 copy
Active Duty for Training Money List			As required by Vol. 7 of this Regulation	1 copy

Table 20-2. Distribution of Documents for Navy DOs Reporting Daily (Continued)

Document or Voucher	Package		Retain
	No. 1	No. 2	
SF 1219	Original + 1 copy	none	1 copy
SF 215	Memorandum or confirmed copy	none	Agency copy
SF 5515	Confirmed copy	none	Memorandum copy
Schedule of Deposit Activity	Original + 1	none	1 copy
SF 1080	1 copy	none	1 copy
DD Form 1149	1 copy	none	1 copy
SF 1098	Original	1 copy	1 copy
DD Form 1131	Original	1 copy	1 copy
SF 1034	Original	1 copy	1 copy
Rations and Sales Report	1 copy	1 copy	1 copy
DD Form 592	Original	1 copy	1 copy
SF 2812 and supporting SF 2812A	2 copies	1 copy	1 copy
Labor Roll/Material Charges and Credits	Original	none	1 copy
Certificate of Revaluation of Foreign Currency	Original	none	1 copy
Certified Accepted Bid (procurement of foreign currency)	1 copy	none	Original
Military Pay Voucher	Original	none	1 copy
Military Payroll Money List	Original	none	1 copy
Civilian Payroll Certification Sheets	Original	none	1 copy
DD Form 1351 series disbursement vouchers	Original	2 copies	1 copy
Collection Vouchers crediting Army, Air Force, or Coast Guard appropriations	Original	3 copies	1 copy
Disbursement Vouchers charging Army, Air Force, or Coast Guard appropriations	Original	2 copies	1 copy
All other collection and disbursement vouchers	Original	2 copies	1 copy
SF 1179	1 copy	none	1 copy

Table 20-3. Distribution of Documents for Navy DOs Reporting Monthly

<b>TRANSMITTAL OF STATEMENTS AND VOUCHERS</b> <i>(Use reverse if more space is needed)</i>				<b>1. PERIOD COVERED</b>  a. FROM 1 Nov XX      b. TO 30 Nov XX		<b>2. DSSN</b>  0001	
<b>3. TO</b> DFAS INDIANAPOLIS CENTER ATTN: DFAS-IN/_____ INDIANAPOLIS, IN 46249-1036				<b>4. FROM</b> COMMANDER, FT. FINANCE ATTN: ATSG-F FT. FINANCE, IN 46216			
<b>5. STATEMENTS AND VOUCHERS ARE TRANSMITTED AS INDICATED BELOW</b>							
<b>a. NUMBER OF PACKAGES IN THIS SHIPMENT</b>							
NUMBER OF ENCLOSURES		FORM TITLE AND NUMBER					
ORIGINAL	COPIES						
X	X	STATEMENT OF ACCOUNTABILITY (SF 1219)					
	X	MONTH END CHECK ISSUE SUMMARY (SF 1179)					
X		JOURNAL VOUCHERS (OF 1017-G) (SUPPORTING ADJUSTMENTS)					
	X	COPIES OF DOCUMENTS SUPPORTING LINE 4.2 OF SF 1219 (SFs 215 AND 5515)					
X		STATEMENT OF DESIGNATED DEPOSITARY ACCOUNT (SF 1149)					
X		CERTIFICATE OF REVALUATION OF FOREIGN CURRENCY					
X		REQUEST FOR BID (PURCHASE/SALE) (DD Form 2668) <i>(Procurement of Foreign Currency)</i>					
<b>b. VOUCHERS</b>							
TYPE OF TRANSACTION		DISBURSEMENTS			COLLECTIONS		
		NUMBER OF VOUCHERS	VOUCHER NUMBERS		NUMBER OF VOUCHERS	VOUCHER NUMBERS	
			FROM	THROUGH		FROM	THROUGH
Commercial Payments		1941	251040	252980	217	100309	100525
Travel Payments		95	500087	500181			
Miscellaneous Payments		281	700011	700291			
<b>6. DISBURSEMENT VOUCHER NUMBERS NOT USED OR VOIDED</b>				<b>7. COLLECTION VOUCHER NUMBERS NOT USED OR VOIDED</b>			
<b>8. DUPLICATED DISBURSEMENT VOUCHER NUMBERS</b>				<b>9. DUPLICATED COLLECTION VOUCHER NUMBERS</b>			
<b>10. SUB-VOUCHER NUMBERS</b>				<b>11. DEFERRED VOUCHER NUMBERS</b>			
<b>12. REMARKS</b>							
<b>13. FOR INFORMATION CONTACT</b> K. S. ALEX				<b>14. TELEPHONE</b> (111) 123-4567			
<b>15. TYPED NAME AND GRADE</b>  K. S. ALEX, LTC, FC, USA			<b>16. SIGNATURE</b>			<b>17. DATE FORWARDED</b>  3 Dec 19XX	

DD Form 2666, AUG 93

Figure 20-1. Sample DD Form 2666 (Transmittal of Statements and Vouchers)

[illegible]

DD Form 2666, AUG 93 (Back)

**Figure 20-1. Sample DD Form 2666 (Transmittal of Statements and Vouchers)**  
(Back)

FROM: PERSUPPDET LIVERPOOL UK				
TO: FIPC NORFOLK VA (OR FIPC SAN DIEGO CA)				
UNCLAS //N07250//				
SUBJ: STATEMENT OF ACCOUNTABILITY AND DISBURSEMENTS AND COLLECTIONS				
SYMBOL 7007, DISBOFF E. DELACRUZ				
PASS TO CODE FF 32 (OR CODE PS 3)				
PERIOD OF ACCOUNT 1 MAR XX THRU 31 MAR XX				
1. STATEMENT OF ACCOUNTABILITY:				
SECTION I, PART A				
1.0				10,000.00
2.1		8,000.00		
4.1		7,500.00		
4.2		3,000.00		
5.0	(2,550.00 FOREIGN FUNDS)			7,500.00
SECTION I, PART B				
6.1	BANK OF SCOTLAND (U.K. POUNDS)			900.00
6.2				700.00
6.3				500.00
6.5				1,200.00
6.7	FUNDS IN TRANSIT			850.00
6.8	CASH HELD FOR PAYMENT (500.00 FOREIGN FUNDS)			2,100.00
7.1				100.00
7.4				200.00
7.9	FOREIGN CURRENCY DEPOSIT			950.00
8.0				7,500.00
SECTION I, PART C				
11.0				7,500.00
SECTION II, PART A				
(1)	(2)	(3)	(4)	(5)
7007	8,010.00	XX0600	(10.00)	8,000.00
SECTION II, PART B				
DT/DV	NUMBER	DOC. DATE	DATE PRESENTED/ MAILED TO BANK	AMOUNT
DT	123456	XX0304	XX0305	825.00
DT	123457	XX0308	XX0309	285.00
DT	123458	XX0310	XX0311	750.00
DV	64532	XX0211		(50.00)
DT	123459	XX0322	XX0323	675.00
DT	123460	XX0329	XX0330	795.00
DV	43572	XX0224		(280.00)
				3,000.00
2. DISBURSEMENTS AND COLLECTIONS				
CODE	APPN/SUB	PROG ELE/ BUD PROJ	REIM SOURCE	AMOUNT
1	1751453.2201			500.00
1	1751319.2456	39		550.16
1	1751804.602B			2,580.23
4	1751453.2201			3,260.00
1	1751453.2202			3,850.00
6	1751804.1190			124.77
6	1751319.2458	39		2319.84
	DISBURSEMENTS TOTAL			13,185.00
7	1751319.2241			684.91
8	17X4911.2310			5000.09
	COLLECTIONS TOTAL			5,685.00

**Figure 20-2. Sample Message Report Statement of Accountability,  
Disbursements and Collections**